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CITIZENS SUMMARY

Findings in the audit of the Department of Public Safety, Office of the Director

Missouri Statewide Interoperability Network (MOSWIN)	The Department of Public Safety (DPS), Office of the Director (OD) has not provided adequate planning and oversight of the MOSWIN. The OD did not prepare a comprehensive analysis of the estimated cost of various system types, did not prepare a budget of estimated project costs or adequate estimates of the future costs of maintaining the MOSWIN system, and did not adequately track, budget or monitor project costs. The OD could not support project deliverables had been received prior to payment, and the OD paid \$1.3 million at the end of fiscal year 2012 for goods that had not been received to prevent these funds from lapsing. The OD cannot support its allocation of the MOSWIN costs and has not accounted for or tracked some equipment purchased. The State Interoperable Executive Committee did not always follow Sunshine Law requirements.
Disbursements	The OD did not maintain adequate documentation of personnel costs charged to federal and state funding. Between July 2010 and May 2012, neither the employee nor the supervisor approved time entered and charged, and the OD had no other documentation to support the allocation of time charged. Four of the 47 (9 percent) disbursements tested, totaling \$224,500, lacked adequate supporting documentation, increasing the risk amounts paid are inappropriate, inaccurate or not in compliance with contract terms.
Accounting Controls	OD personnel do not issue pre-numbered receipt slips and do not always promptly record or deposit monies. Duties are not adequately segregated, and supervisory reviews are not sufficient. On a few occasions, an employee has taken Peace Officer Standards and Training program monies home to process when the employee got behind at work. The OD has eight employees with access to both enter and approve their own revenue transactions and three employees with access to both enter and approve their own expenditure transactions. There is little or no oversight to ensure such transactions are complete, accurate, and appropriate. The OD does not properly control user access; two former employees still had access to certain systems, and two users had inappropriate access based upon their job responsibilities.
Peace Officer Standards and Training (POST) Program	The OD lacks adequate procedures to ensure local law enforcement agencies comply with notification requirements and does not use information in the officer database to scan for potential problems with licensed law enforcement officers. The OD does not adequately track and monitor complaints against peace officers and has not established written guidance for determining disciplinary action. In addition, the OD has not documented written guidelines specifying the offenses typically allowed or unallowed from an applicant's criminal background check.
Capital Assets	The OD does not maintain complete and accurate records for capital assets and does not reconcile internal capital asset records to the SAM II capital asset system. The OD did not perform an annual physical inventory of capital assets and does not always obtain written approval prior to disposing of capital assets or remove disposed assets from the SAM II capital asset

system timely. The OD does not maintain mileage logs for the vehicle assigned to the DPS director, so the OD is unable to determine the amount of personal use, if any, required to be reported to the IRS as a fringe benefit.

Excess Property Program and Donated Asset Program Inventory

The OD did not perform an annual physical inventory of the equipment maintained at a warehouse managed for the Department of Defense Excess Property Program and the Donated Asset Program. Audit staff attempted to locate five items and one item, night vision goggles, could not be located, and another item, a laptop, did not match the inventory tag number.

Use of Appropriations

The OD paid approximately \$67,800 for salaries and travel costs of the Governor's office. The OD paid \$45,100 for a portion of the salaries of seven Governor's office staff and paid \$22,700 related to air travel costs of the Governor's office. Seven of the 9 (78 percent) flights paid in fiscal year 2012 and 35 of the 38 (92 percent) flights paid in fiscal year 2011 did not include an OD representative. The Missouri State Highway Patrol paid at least \$19,200 for the purchase and maintenance of the vehicle assigned to the DPS director, which circumvents the appropriation process and distorts the actual OD operating costs.

Crime Victims' Compensation (CVC) Program

The OD lacks adequate controls and procedures to ensure disbursements for the CVC program meet program requirements. The OD reimbursed two claims totaling \$2,800 that were filed too late and paid one claim totaling \$11,000 without ensuring a background check had been performed and the victim had cooperated with law enforcement, as required by the program. The OD has not pursued access to employment data that could help ensure claimants meet program requirements and does not ensure CVC refunds are credited back to the appropriate funding source (state or federal).

Sexual Assault Forensic Exam (SAFE) Program

The SAFE program reimburses medical providers for charges incurred in collecting evidence during forensic examination resulting from a sexual assault or sexual abuse, but the OD has not established monitoring procedures to ensure the charges are reasonable, and amounts submitted for reimbursement varied from \$183 to \$1,656. The OD does not require supervisory reviews to ensure reimbursements paid are accurate and in compliance with program requirements, and, upon review of 25 claims, audit staff found the OD overpaid two providers a total of \$324 and underpaid one provider \$200.

In the areas audited, the overall performance of this entity was **Fair**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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